

# Guide to Information Returns Filed With California

If you are located in California and filing paper information returns with the IRS, you do not need to send a paper copy to the state. For additional filing information, see [How do I file paper information returns?](#) and [How do I file using magnetic media?](#)

Form	Title	What to Report	Amounts to Report	To State	To Recipient
1098	Mortgage Interest Statement	Mortgage interest (including certain points) you received in the course of your trade or business from individuals and reimbursements of overpaid interest.	\$600 or more	2/28	(To payer, borrower) 1/31
1098-E	Student Loan Interest Statement	Student loan interest received in the course of your trade or business.	\$600 or more	2/28	1/31
1098-T	Tuition Payments Statement	Qualified tuition and related expenses.		2/28	1/31
1099-A	Acquisition or Abandonment of Secured Property	Information about the acquisition or abandonment of property that is security for a debt for which you are the lender.	All amounts	2/28	(To borrower) 1/31
1099-B	Proceeds From Broker and Barter Exchange Transactions	Sales or redemptions of securities, futures transactions, commodities, and barter exchange transactions.	All amounts	2/28	1/31
1099-C	Cancellation of Debt	Cancellation of a debt owed to a financial institution, the Federal Government, a credit union, RTC, FDIC, NCUA, a military department, the US Postal Service, or the Postal Rate Commission	\$600 or more	2/28	1/31
1099-DIV	Dividends and Distributions	Distributions, such as dividends, capital gain distributions, or nontaxable distributions that were paid on stock, and distributions in liquidation.	\$10 or more, except \$600 or more for liquidations	2/28	1/31
1099-G	Certain Government Payments	Unemployment compensation, state and local income tax refunds, agricultural payments, and taxable grants.	\$10 or more for tax refunds and unemployment; \$600 or more for all others	2/28	1/31
1099-INT	Interest Income	Interest income not including interest on an IRA.	\$10 or more (\$600 or more in some cases)	2/28	1/31
1099-LTC	Long-Term Care and Accelerated Death Benefits	Payments under a long-term care insurance contract and accelerated death benefits paid under a life insurance contract or by a viatical settlement provider.	All amounts	2/28	1/31
1099-MISC	Miscellaneous Income  (Also, use this form to report the occurrence of direct sales of \$5,000 or more of consumer goods for resale.)	<ul style="list-style-type: none"> <li>Rent or royalty payments; prizes and awards that are not for services, such as winnings from TV or radio shows.</li> <li>Payments to crew members by owners or operators of fishing boats. Report payments of proceeds from sale of catch.</li> <li>Payments to a physician, physicians corporation, or other supplier of health/medical services. Issued mainly by medical assistance programs or health and accident insurance plans.</li> <li>Gross proceeds paid to attorneys.</li> </ul>	\$600 or more, \$10 or more for royalties.  All amounts  \$600 or more  All amounts	2/28	1/31

Form	Title	What to Report	Amounts to Report	To State	To Recipient
1099-MISC	Miscellaneous Income (continued)	<ul style="list-style-type: none"> <li>Payments for services performed for a trade or business by people not treated as its employees. Example: fees to subcontractors or directors, expenses incurred for use of an entertainment facility treated as compensation to a nonemployee, and golden parachute payments</li> <li>Substitute dividend and tax-exempt interest payments reportable by brokers.</li> <li>Crop insurance proceeds.</li> </ul>	\$600 or more  \$10 or more  \$600 or more	2/28	1/31
1099-OID	Original Issue Discount	Original issue discount.	\$10 or more	2/28	1/31
1099-PATR	Taxable Distributions Received From Cooperatives	Distributions from Cooperatives to their patrons.	\$10 or more	2/28	1/31
1099-R	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.	Distributions from retirement or profit-sharing plans, IRA's, SEP's, or insurance contracts.	All amounts	2/28	1/31
1099-S	Proceeds From Real Estate Transactions	Gross proceeds from the sale or exchange of real estate. This does not apply to the sale of a residence for \$250,000 or less (\$500,000 or less if married) if the seller provides written assurance: <ul style="list-style-type: none"> <li>The residence is the seller's principal residence.</li> <li>There is no federally subsidized mortgage financing that is required to be reported, and</li> <li>The full amount of the gain is excludable.</li> </ul>	Generally, \$600 or more	2/28	1/31
5472	Information Return of a 25% Foreign Owned U.S. Corporation Engaged in a U.S. Trade or Business	Transactions between a 25% foreign- owned domestic corporation or a foreign corporation engaged in a trade or business in the U.S. and a related party as required by sections 6038A and 6038C.	See form instructions	Due date of income tax return	(To Participant for value of account) 1/31 (For contributions) 5/31
5498	Individual Retirement Arrangement (IRA) Information	Contributions (including rollover contributions) to an IRA, and the value of an IRA or simplified employee pension (SEP) account.	All amounts	5/31	(To payer) 1/31
8300	Report of Cash Payments Over \$10,000 Received in a Trade or Business	Payments in cash or foreign currency received in one transaction, or two or more related transactions, in the course of a trade or business.	Over \$10,000	Within 15 days after date of transaction	1/31
W-2	Wage and Tax Statement	Copies of W-2s are no longer required to be filed with the State of California. W-2s are required to be sent to the recipient and the Social Security Administration.	See W-2 instructions	N/A	1/31
W-2G	Certain Gambling Winnings	Gambling winnings from horse racing, dog racing, jai alai, lotteries, keno, bingo, slot machines, sweepstakes, and wagering pools.	\$600 or more	2/28	1/31